IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928

WP(C).No. 9654 of 2006(Y)

PETITIONER:

R.G.JAYAPRAKASH, S/O. GOPIDAS,
AGED 46 YEARS, MANAGING PARTNER,
BROOKLAND MOTELS, OLD COURT, VARKALA,
THIRUVANANTHAPURAM.

BY ADV. SRI.TIBU DE PARAI

RESPONDENTS:

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1. THE STATE OF KERALA, REP. BY THE
SECRETARY TO GOVT. (TAXES), GOVT. SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE COMMISSIONER OF EXCISE, OFFICE OF
THE COMMISSIONER OF EXCISE, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/03/2007, THE COURT ON 07/03/2007 DELIVERED THE FOLLOWING:

APPENDIX

W.P. (C) NO.9654 OF 2006

EXHIBIT.P1: TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED NIL.

EXHIBIT.P2: TRUE COPY OF THE JUDGMENT IN WA 208/1999-A OF THIS HON'BLE COURT DATED 22ND FEB.1999

EXHIBIT.P3: TRUE COPY OF THE CERTIFICATE DATED NIL ISSUED VT SYLI8 CONSTRUCTIONS

EXHIBIT.P4: TRUE COPY OF THE ORDER DATED 13.2.2006 OF THE 1ST RESPONDENT

/TRUE COPY/

P.A. TO JUDGE

THOTTATHIL B. RADHAKRISHNAN, J.

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W.P.(C)NO. 9654 of 2006-C

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Dated this the 7th day of March, 2007

JUDGMENT

In Ext. P2 Judgment, this court categorically held as follows:

> "We are of the considered view that it is just and proper to hold that the decision of the Excise Commissioner shall be final, when a doubt arises whether a given hotel is heritage hotel."

Under such circumstances, the Excise Commissioner is directed to take up the application of the petitioner and decide the question whether it is to be classified as a heritage. Let that be done after obtaining an inspection report from the local officer. This shall be done positively before the end of the current abkari year.

THOTTATHIL B. RADHAKRISHNAN,
JUDGE.

MA/